

**Abstract of the Disclosure**

In a simulation considering a skin effect, a signal conductor is vertically and horizontally divided  
5 by faces parallel to the surface of the signal conductor, which are set so that intervals are smaller as the faces are nearer to the surface, and larger as the faces are farther from the surface. Also a ground conductor is vertically divided with a similar method, and an  
10 integration calculation is made, so that the resistance of the signal conductor, which corresponds to a given frequency, is obtained.